

Grants and SEFA

Auditors'
Fall Conference
October 2012

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended 12/31/11
Department of Agriculture				
Child Nutrition Cluster				
Summer Food Service Program for Children	Indiana Department of Education	10.559	CHP-SF-75300	\$ 19,340
Summer Food Service Program for Children				19,340
Total - Child Nutrition Cluster				19,340
Specialty Crop Block Grant	Indiana Department of Education	10.169	12-25-0-0846	1,000
Total - Department of Agriculture				19,340
Department of Housing and Urban Development				
CSBG - Entitlement Grants Cluster				
Community Development Block Grants/Entitlement Grants	Direct grant	14.216	8-50-MC-180010	612,760
CSBG		14.216	8-10-MC-180010	1,951
Total - Community Development Block Grants/Entitlement Grants				614,711
Total - CSBG - Entitlement Grants Cluster				614,711
CSBG - State-Administered CSBG Cluster				
Community Development Block Grants/State's Program and Non-	Indiana Office of Community and Rural Development	14.228	DR18-09-005	207,194
Salvation Army Grant				207,194
Total - CSBG - State-Administered CSBG Cluster				207,194
Housing Counseling Assistance Program	Direct grant	14.169	HC10-0425-137	34,267
Housing Counseling				34,267
Shelter Plus Care	Direct grant	14.238	R0048CHC00002	19,664
Shelter Plus Care				19,664

Grant Schedule SEFA Schedule

- Annual Report
 - Grant Schedule information inputted here
 - Due March 1
- Federal Report
 - SEFA or Schedule of Expenditures of Federal Awards
 - Created with macro from grant schedule
 - Part of audited financial statements

Annual Report Grant Schedule

- Local Project Name
- Federal Program Title/Project Name
- Federal Agency

Annual Report Grant Schedule Continued

- Pass-Through Agency
- CFDA Number
- Award Number
- Award Name
- Local Fund Number/Name

Annual Report Grant Schedule Continued

- Passed Through by County to Subrecipients
- Federal Loans Outstanding at year end
- Federal Noncash Assistance for the year
- Federal Insurance in effect during the year

Annual Report Grant Schedule Continued

- Disbursements = federal funds disbursed for the period being reported
 - Matching funds not included
- Receipts = federal funds received for the period being reported
 - Matching funds not included

Annual Report Grant Schedule Continued

- Advanced grant = grant money is received before disbursements are made related to the grant activity
- Reimbursement grant = disbursement made with local funds then reimbursed with federal funds

SEFA Schedule

- For advance grants
 - Expenditures on SEFA = disbursements
- For reimbursement grants
 - Expenditures on SEFA = receipts

Title IV-D

- Direct
- Indirect
- Incentives
- Private collection agency fees

IV-D Direct and Indirect Costs

- Reimbursements to
 - Clerks
 - Courts
 - Prosecutors
- 100 % federal dollars
- Except prosecutors
 - (C)=66% federal 34% state
 - (F)=100% federal

NOTIFICATION OF ACH PAYMENTS			
PAYMENT HANDLING	VENDOR	BUSINESS UNIT	
PAYMENT A	0000063898	00502-Department of Child Services	
AD			
004866928			
INVOICE #	P.O #	INVC. DATE	GROSS
DOB1211 ENC98 578688		12/06/2011	5,849.42
			DISCOUNT
			0.00
Payment Message : Froa, Clk, and Ct Monthly IV-D Reimbursement - County General			

STATE OF INDIANA
DEPARTMENT OF CHILD SERVICES
REMITTANCE NOTICE

FOR INDIRECT COSTS

TO: County Auditor County: Allen

Please deposit to your County General Fund.

Reimbursement for:

Earned Indirect Costs - Title IV-D Program

Period: Month:	04/10	Amount:	28,950.79
Period: Month:	05/10	Amount:	28,950.79
Period: Month:	06/10	Amount:	28,950.79

Grand Total: 86,852.37

STATE OF INDIANA
DEPARTMENT OF CHILD SERVICES
REMITTANCE NOTICE

Department of Health & Human Services
Office of Child Support Enforcement
CFDA #9.543
1504N4004
Regular RFP Reimbursement

FOR PROSECUTORS, CLERKS, COURTS

PERIOD: MONTH OF OCTOBER 2011 DATE OF NOTICE: 12/02/2011
ALLEN COUNTY AUDITOR COUNTY NO. 02
ROOM 302 DEPOSIT TO:
1 E MAIN ST FUND: COUNTY GENERAL
FORT WAYNE, IN 46802-1887

REIMBURSEMENT FOR:	MONTH:	COUNTY:	AMOUNT:
COLLECT CHILD VIOLENCE EXPENDITURES - CHILD SUPPORT PROGRAM	10/11	2 Allen	\$17,237.94 *
COLLECT COURT EXPENDITURES - CHILD SUPPORT PROGRAM	10/11	2 Allen	\$10,567.32
COUNTY PROSECUTOR'S EXPENDITURES - CHILD SUPPORT PROGRAM (1)	10/11	2 Allen	\$108,057.32 **
	TOTAL AMOUNT:		\$135,862.58
	DIRECT DEPOSIT		

* \$2,345.07 of this amount is for wages and fringes for an employee who was not previously reported from April-September 2011.

** \$115,632.79 of this amount is reimbursement of an expense, which was funded from the following account: Prosecutor's Office Fund (FASB) 1504N4004

Please deposit in the above referenced account.

DCS Finance Internal Payment Order

STATE OF INDIANA
DEPARTMENT OF CHILD SERVICES
REMITTANCE NOTICE

CFDA #9.543
1504N4004

FOR PROSECUTORS, CLERKS, COURTS

PERIOD: MONTH OF FEBRUARY 2011 DATE OF NOTICE: 5/5/2011
ALLEN COUNTY AUDITOR COUNTY NO. 02
ROOM 302 DEPOSIT TO:
1 E MAIN ST FUND: COUNTY GENERAL
FORT WAYNE, IN 46802-1887

REIMBURSEMENT FOR:	MONTH:	COUNTY:	AMOUNT:
COUNTY PROSECUTOR'S EXPENDITURES - CHILD SUPPORT PROGRAM (1)	02/11	2 Allen	\$996.68
	TOTAL AMOUNT:		\$996.68
	DIRECT DEPOSIT		

Incentive Funds

- Prosecutor IV-D Incentive – Prior to Oct '99
- Clerk IV-D Incentive – Prior to Oct '99
- Title IV-D ARRA
- ARRA Prosecutor IV-D Incentive
- ARRA Clerk IV-D Incentive
- Title IV-D Incentive
- Prosecutor IV-D Incentive – Post Oct '99
- Clerk IV-D Incentive – Post Oct '99

Incentive Funds Continued

- These are all treated as reimbursement
 - Prosecutor IV-D Incentive – Prior to Oct '99
 - Clerk IV-D Incentive – Prior to Oct '99
 - Title IV-D ARRA
 - ARRA Prosecutor IV-D Incentive
 - ARRA Clerk IV-D Incentive

Incentive Funds Continued

- These are all treated as advances
 - Title IV-D Incentive
 - Prosecutor IV-D Incentive – Post Oct '99
 - Clerk IV-D Incentive – Post Oct '99

Program Income

- Fees for Services
- Rental Income
- Not Interest Income on Advance Federal Funds
- Very grant and situation specific
- Not common

PCA

- PCA=Private Collection Agencies
- PCA submits directly to DCS
- DCS disburses collection shares to county
- County
 - Disburses collection agency share to collection agency
 - Retains prosecutors share
 - 66% federal program income

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
	STATE OF INDIANA DEPARTMENT OF CHILD SERVICES REMITTANCE NOTICE													
	Department of Health & Human Services Office of Child Support Enforcement CFOA 93.563 120604005													
	FOR PCA FEE PAYMENT													
PERIOD:	MONTH OF AUGUST 2011					DATE OF NOTICE:	11/4/2011							
	BROWN COUNTY AUDITOR PO BOX 37 COURTHOUSE NASHVILLE, IN 47440-0037					COUNTY NO:	07							
						DEPOSIT TO:	FUND:							
REIMBURSEMENT FOR:					MONTH:	COUNTY:	AMOUNT:							
PROSECUTOR COUNTY SHARE - CHILD SUPPORT PROGRAM					08/11	7 Brown	\$48.67							
COLLECTION AGENCY SHARE - CHILD SUPPORT PROGRAM					08/11	7 Brown	\$74.51							
					TOTAL AMOUNT:		\$123.18							
					DIRECT DEPOSIT									

PCA

- Prosecutor PCA fund
- Not to be entered into the annual report grant schedule
- Calculate the federal portion
- Net against receipts for direct cost reimbursement
- This net receipt amount is what is inputted as receipts for IV-D direct costs on the annual report grant schedule
